

1 SENATE BILL 332

2 **55TH LEGISLATURE - STATE OF NEW MEXICO - FIRST SESSION, 2021**

3 INTRODUCED BY

4 Gregory A. Baca

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10 AN ACT

11 RELATING TO SPECIAL DISTRICTS; PROVIDING THAT A SOIL AND WATER  
12 CONSERVATION DISTRICT LEVY SHALL NOT EXCEED A PERIOD OF TEN  
13 YEARS AND THAT THE SUPERVISORS SHALL NOT AUTHORIZE THE  
14 CONTINUATION OF A LEVY FOR CAPITAL OBLIGATIONS THAT WERE NOT  
15 PROVIDED FOR IN THE ORIGINAL RESOLUTION ADOPTED BY THE  
16 SUPERVISORS; PROVIDING THAT LEVIES OF SOIL AND WATER  
17 CONSERVATION DISTRICTS APPROVED PRIOR TO THE EFFECTIVE DATE OF  
18 THIS ACT SHALL EXPIRE WITHIN TEN YEARS OF THE DATE OF APPROVAL;  
19 PROVIDING EXCEPTIONS.

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21 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF NEW MEXICO:

22 SECTION 1. Section 73-20-46 NMSA 1978 (being Laws 1965,  
23 Chapter 137, Section 20, as amended) is amended to read:

24 "73-20-46. DISTRICT ASSESSMENTS.--

25 A. In the event a district is unable to meet or

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1 bear the expense of the duties imposed upon it by the Soil and  
2 Water Conservation District Act, the supervisors may adopt a  
3 resolution that, to be effective, shall be approved by  
4 referendum in the district and that shall provide for an annual  
5 levy for a stated period of up to ten years in a stated amount  
6 not exceeding five dollars (\$5.00) on each one thousand dollars  
7 (\$1,000) of net taxable value, as that term is defined in the  
8 Property Tax Code, of real property within the district, except  
9 that real property within incorporated cities and towns in the  
10 district may be excluded. The referendum held to approve or  
11 reject the resolution of the supervisors shall be conducted  
12 pursuant to the Local Election Act. After the initial  
13 authorization is approved by referendum, the supervisors shall  
14 adopt a resolution in each following year authorizing the levy,  
15 except that no levy shall be authorized for the purpose of  
16 providing funding for capital obligations that were not  
17 provided for in the original resolution adopted by the  
18 supervisors.

19 B. A resolution authorized under Subsection A of  
20 this section shall not be effective, and neither a referendum  
21 nor a levy is authorized, unless the resolution is submitted to  
22 and approved in writing by the commission.

23 C. In the event a resolution of the supervisors is  
24 adopted and approved in accordance with the provisions of  
25 Subsection A of this section, the supervisors of the district

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1 shall certify by the fifteenth of July of each year to the  
2 county assessor of each county in which there is situate land  
3 subject to the district assessment:

4 (1) a copy of the resolution of the  
5 supervisors;

6 (2) the results of any referendum held in the  
7 year the certification is made; and

8 (3) a list of landowners of the district and a  
9 description of the land owned by each that is subject to  
10 assessment.

11 D. A county assessor shall indicate the information  
12 on the tax schedules, compute the assessment and present the  
13 district assessment by regular tax bill.

14 E. The district assessment shall be collected by  
15 the county treasurer of each county in which taxable district  
16 land is situate in the same manner and at the same time that  
17 county ad valorem taxes are levied. The conditions, penalties  
18 and rates of interest applicable to county ad valorem taxation  
19 apply to the levy and collection of district assessments. A  
20 county treasurer shall be entitled to a collection fee equal to  
21 the actual costs of collection or four percent of the money  
22 collected from the levy of the district assessment, whichever  
23 is the lesser.

24 F. District funds, regardless of origin, shall be  
25 transferred to and held by the supervisors and shall be

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1 expended for district obligations and functions. The  
2 supervisors shall prepare an annual budget and submit it for  
3 approval to the commission and to the local government division  
4 of the department of finance and administration. All district  
5 funds shall be expended in accordance with the approved  
6 budgets.

7 G. In the event the supervisors of a district  
8 determine that there are or will be sufficient funds available  
9 for the operation of the district for any year for which an  
10 assessment is to be levied, they shall, by resolution, direct  
11 the assessor of each county in which taxable district land is  
12 situate, by July 15 of each year, to decrease the district  
13 assessment or to delete the district assessment reflected on  
14 the tax schedules.

15 H. Any levy authorized by the Soil and Water  
16 Conservation District Act, and any loan or other indebtedness  
17 authorized by that act that will require a levy, shall be based  
18 exclusively on or levied exclusively on the real property in  
19 the district, except that real property within incorporated  
20 cities and towns may be excluded."

21 SECTION 2. TEMPORARY PROVISION--LEVIES OF SOIL AND WATER  
22 CONSERVATION DISTRICTS APPROVED PRIOR TO THE EFFECTIVE DATE OF  
23 THIS ACT.--

24 A. Except as provided in Subsection B of this  
25 section, any levy imposed pursuant to Section 73-20-46 NMSA  
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1 1978 beginning July 1, 2018 and prior to the effective date of  
2 this act shall expire within ten years of the imposition or  
3 earlier pursuant to the provisions of Subsection G of Section  
4 73-20-46 NMSA 1978.

5 B. If the supervisors of a soil and water  
6 conservation district have dedicated any amount of revenue  
7 attributable to a levy imposed pursuant to Section 73-20-46  
8 NMSA 1978, the supervisors shall continue to dedicate the same  
9 amount of revenue attributable to the levy until the resolution  
10 dedicating the revenue expires, the term of the dedication  
11 expires or, in the case of indebtedness, the debt is fully  
12 discharged or otherwise provided for in full.